

What is claimed is:

1. An integrated circuit structure, comprising:  
a first layer of silicon and a second layer of silicon, said first and second layers of silicon being separated, in at least some areas, only by a dielectric layer;  
wherein said dielectric layer consists only of a single layer of oxide and a single layer of nitride.
2. The integrated circuit of Claim 1, wherein said first and said second layers of silicon are polysilicon.
3. The integrated circuit of Claim 1, wherein said layer of oxide was deposited by LPCVD.
4. The integrated circuit of Claim 1, wherein said layer of nitride was thermally grown.
5. The integrated circuit of Claim 1, wherein said layer of oxide overlies said layer of nitride.

6. A FLASH memory integrated circuit structure, comprising:
  - a floating gate;
  - a control gate at least partially overlying said floating gate;
  - wherein said floating gate and said control gate are separated solely by a dielectric layer consisting of a single layer of oxide and a single layer of nitride.
7. The integrated circuit of Claim 6, wherein said first and said second layers of silicon are polysilicon.
8. The integrated circuit of Claim 6, wherein said layer of oxide was deposited by LPCVD.
9. The integrated circuit of Claim 6, wherein said layer of nitride was thermally grown.
10. The integrated circuit of Claim 6, wherein said layer of oxide overlies said layer of nitride.

11. A fabrication method, comprising the steps of:
- forming a first layer of silicon at least partially overlying a substantially monolithic body of semiconductor material;
  - forming a layer of nitride at least partially overlying said first layer of silicon;
  - forming a layer of oxide at least partially overlying said first layer of silicon;
  - after said steps of forming said layer of nitride and forming said layer of oxide, but prior to performing any other steps, forming a second layer of silicon at least partially overlying said layer of oxide, said layer of nitride, and said first layer of silicon;
  - wherein only two layers are present between said first layer of silicon and said second layer of silicon.
12. The method of Claim 11, wherein said layer of oxide is formed before said layer of nitride.
13. The method of Claim 11, wherein said layer of nitride is formed before said layer of oxide.
14. The method of Claim 11, wherein said layer of oxide is deposited by LPCVD.

15. The method of Claim 11, wherein said layer of nitride is thermally grown.